

# VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

APRIL 30, 2020

# VILLAGE OF BISCAYNE PARK

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# VILLAGE OF BISCAYNE PARK

## COMBINED BALANCE SHEET

APRIL 30, 2020

### GOVERNMENTAL TYPE FUNDS

	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS:</b>								
CASH-OPERATING (CNB 5680)	\$158,910	---	---	---	---	---	---	\$158,910
CASH-OPERATING (FCB 7200)	\$2,129,120	---	---	---	---	---	---	\$2,129,120
CASH-OPERATING (FCB 3807)	\$155,321	---	---	---	---	---	---	\$155,321
CASH-OPERATING (FCB 6202)	---	---	---	\$171,160	\$568,301	---	---	\$739,461
CASH-OPERATING (FCB 8905)	---	---	\$6,321	---	---	---	---	\$6,321
CASH-OPERATING (FCB 2902)	---	---	\$27,296	---	---	---	---	\$27,296
ACCT RECEIVABLE	\$600	---	---	---	---	---	---	\$600
DUE FROM GENERAL FUND	---	\$30,274	---	---	---	---	---	\$30,274
DUE FROM CITT-TRANSPORTATION	\$2,000	---	---	---	---	---	\$58,431	\$60,431
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$120,399	---	---	---	---	---	\$120,399
INVEST-STATE BOARD (POOL)	\$12,031	---	---	---	---	---	---	\$12,031
<b>TOTAL ASSETS</b>	<b>\$2,511,570</b>	<b>\$150,674</b>	<b>\$33,616</b>	<b>\$171,160</b>	<b>\$568,301</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$3,493,752</b>
<b>LIABILITIES:</b>								
ACCOUNTS PAYABLE	\$113,185	---	---	---	---	---	---	\$113,185
UNION DUES PAYABLE-PAT	\$188	\$120	---	---	---	---	---	\$308
FRS PENSION PAYABLE	\$15,205	\$686	---	---	---	---	---	\$15,891
457 PAYABLE	---	---	---	---	---	---	---	\$0
DUE TO GENERAL FUND	---	---	\$53,589	---	\$2,000	---	---	\$55,589
DUE TO ROAD FUND	\$30,274	---	---	---	---	---	---	\$30,274
DUE TO SANITATION FUND	\$341,968	---	---	---	---	---	---	\$341,968
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
ACCRUED WAGES PAYABLE	---	---	---	---	---	---	---	\$0
FICA PAYABLE	---	---	---	---	---	---	---	\$0
FEDERAL TAXES PAYABLE	---	---	---	---	---	---	---	\$0
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$2,478	---	---	---	---	---	---	\$2,478
STATE PERMIT SURCHARGE-DBR	\$9,998	---	---	---	---	---	---	\$9,998
<b>TOTAL LIABILITIES</b>	<b>\$517,046</b>	<b>\$805</b>	<b>\$53,589</b>	<b>\$0</b>	<b>\$60,431</b>	<b>\$0</b>	<b>\$0</b>	<b>\$631,871</b>
<b>FUND BALANCES:</b>								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$149,868	---	---	---	---	---	\$149,868
POLICE FORFEITURE	---	---	(\$19,973)	---	---	---	---	(\$19,973)
CITT	---	---	---	\$171,160	\$507,870	---	---	\$679,030
UNASSIGNED:	\$1,994,524	---	---	---	---	---	---	\$1,994,524
<b>TOTAL FUND BALANCES</b>	<b>\$1,994,524</b>	<b>\$149,868</b>	<b>(\$19,973)</b>	<b>\$171,160</b>	<b>\$507,870</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$2,861,881</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$2,511,570</b>	<b>\$150,674</b>	<b>\$33,616</b>	<b>\$171,160</b>	<b>\$568,301</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$3,493,752</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED APRIL 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/20	ACTUAL THRU 04/30/20	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$2,130,522	\$1,987,708	\$1,987,708	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$93,333	\$88,401	(\$4,932)
UTILITY TAXES - WATER	\$33,500	\$19,542	\$0	(\$19,542)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$3,208	\$2,912	(\$297)
SIMPLIFIED COMMUNICATIONS TAX	\$90,000	\$52,500	\$38,829	(\$13,671)
CONTRACTOR REGISTRATIONS	\$5,500	\$3,208	\$2,100	(\$1,108)
BUILDING PERMITS	\$75,000	\$43,750	\$45,953	\$2,203
ELECTRIC PERMITS	\$10,000	\$5,833	\$7,508	\$1,675
PLUMBING PERMITS	\$12,000	\$7,000	\$14,545	\$7,545
MECHANICAL PERMITS	\$7,500	\$4,375	\$6,301	\$1,926
GARAGE SALE PERMITS	\$300	\$175	\$165	(\$10)
FILM PERMITS	\$0	\$0	\$250	\$250
FRANCHISE FEES - ELECTRIC	\$111,806	\$65,220	\$38,729	(\$26,491)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$26,686	\$22,874	(\$3,812)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,234	\$898	(\$336)
OTHER FEES - PLAN REVIEW	\$5,000	\$2,917	\$1,969	(\$948)
OTHER FEES - PERMIT APPLICATION FEES	\$8,000	\$4,667	\$5,535	\$868
OTHER FEES - HOME OCCUPATION	\$1,500	\$875	\$650	(\$225)
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$263	\$475	\$213
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$14,583	\$12,990	(\$1,593)
STATE REVENUE SHARING - MUNICIPAL	\$82,378	\$48,054	\$51,043	\$2,989
STATE REVENUE SHARING - HALF CENT SALES TAX	\$256,329	\$149,525	\$128,807	(\$20,719)
FEMA REVENUE	\$0	\$0	\$66,077	\$66,077
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$146	\$367	\$221
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAININ	\$950	\$554	\$279	(\$275)
RECREATIONAL PROGRAM FEES	\$10,000	\$5,833	\$5,001	(\$832)
CONCESSION STAND	\$600	\$350	\$955	\$605
FACILITY RENTALS	\$3,500	\$2,042	\$3,155	\$1,114
TRAFFIC FINES	\$3,000	\$1,750	\$8,487	\$6,737
LIEN SEARCH FEES	\$3,000	\$1,750	\$3,780	\$2,030
FINES - CODE COMPLIANCE	\$15,000	\$8,750	\$850	(\$7,900)
MISCELLANEOUS REVENUE	\$5,000	\$2,917	\$24,262	\$21,346
INTEREST INCOME	\$5,000	\$2,917	\$12,396	\$9,479
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$5,420	\$5,420
<b>TOTAL REVENUES</b>	<b>\$3,114,447</b>	<b>\$2,561,664</b>	<b>\$2,589,669</b>	<b>\$28,005</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$7,000	\$5,288	\$1,712
FICA	\$918	\$536	\$405	\$131
TRAVEL & PER DIEM	\$2,500	\$1,458	\$14	\$1,444
COMMUNICATIONS	\$3,000	\$1,750	\$1,304	\$446
PROMOTIONAL ACTIVITIES	\$1,500	\$875	\$642	\$233
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$904	\$1,350	(\$446)
EDUCATION & TRAINING	\$4,200	\$2,450	\$415	\$2,035
<b>TOTAL COMMISSION</b>	<b>\$25,668</b>	<b>\$14,973</b>	<b>\$9,417</b>	<b>\$5,556</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED APRIL 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/20	ACTUAL THRU 04/30/20	VARIANCE
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$86,994	\$50,746	\$55,188	(\$4,442)
REGULAR SALARIES-VILLAGE CLERK	\$54,078	\$31,546	\$31,199	\$347
REGULAR SALARIES-ADMIN ASST	\$31,820	\$18,562	\$19,474	(\$913)
PART-TIME SALARIES	\$19,344	\$11,284	\$0	\$11,284
FICA/MEDICARE	\$14,835	\$8,654	\$8,098	\$555
FLORIDA RETIREMENT SYSTEM	\$31,460	\$18,352	\$21,497	(\$3,145)
HEALTH INSURANCE	\$26,540	\$15,482	\$13,986	\$1,496
WORKERS COMPENSATION INSURANCE	\$446	\$223	\$252	(\$29)
UNEMPLOYMENT	\$0	\$0	\$374	(\$374)
PROFESSIONAL FEES	\$182,600	\$106,517	\$45,694	\$60,823
AUDITING FEES	\$21,000	\$17,000	\$17,000	\$0
FINANCE CONTRACT	\$55,000	\$32,083	\$32,083	\$0
TRAVEL & PER DIEM	\$12,300	\$7,175	\$2,000	\$5,175
COMMUNICATIONS	\$27,130	\$15,826	\$12,341	\$3,485
POSTAGE	\$6,898	\$4,024	\$2,629	\$1,395
UTILITIES	\$8,523	\$4,972	\$3,681	\$1,290
RENTALS AND LEASES	\$10,491	\$6,120	\$5,515	\$604
PROPERTY INSURANCE	\$146,676	\$110,007	\$131,541	(\$21,534)
PRINTING & BINDING	\$4,600	\$2,683	\$421	\$2,262
PROMOTIONAL ACTIVITIES	\$1,500	\$875	\$2,221	(\$1,346)
LEGAL ADVERTISING	\$8,913	\$5,199	\$6,034	(\$835)
OTHER CURRENT CHARGES	\$9,526	\$5,557	\$5,241	\$315
OFFICE SUPPLIES	\$8,500	\$4,958	\$4,116	\$842
OPERATING SUPPLIES	\$6,400	\$3,733	\$7,028	(\$3,295)
DUES & MEMBERSHIPS	\$5,950	\$3,471	\$7,777	(\$4,306)
EDUCATION & TRAINING	\$5,000	\$2,917	\$1,458	\$1,458
CONTINGENCY (COVID-19)	\$21,421	\$12,496	\$1,154	\$11,342
<b>TOTAL ADMINISTRATION</b>	<b>\$807,945</b>	<b>\$500,460</b>	<b>\$438,004</b>	<b>\$62,456</b>
<b>DEBT SERVICE</b>				
PRINCIPAL EXPENSE	\$20,260	\$10,028	\$10,028	\$0
INTEREST EXPENSE	\$11,520	\$5,862	\$5,862	\$0
OTHER DEBT SERVICE COSTS	\$240	\$140	\$0	\$140
<b>TOTAL DEBT SERVICE</b>	<b>\$32,020</b>	<b>\$16,030</b>	<b>\$15,890</b>	<b>\$140</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED APRIL 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/20	ACTUAL THRU 04/30/20	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$580,291	\$338,503	\$325,808	\$12,695
OTHER SALARIES & WAGES-PART TIME	\$71,136	\$41,496	\$55,171	(\$13,675)
OVERTIME	\$50,000	\$29,167	\$12,677	\$16,490
SPECIAL PAY & COURT PAYS	\$15,000	\$8,750	\$1,017	\$7,733
OFF DUTY POLICE	\$0	\$0	\$19,321	(\$19,321)
FICA/MEDICARE	\$54,807	\$31,971	\$31,002	\$969
FLORIDA RETIREMENT SYSTEM	\$151,371	\$88,300	\$87,630	\$670
HEALTH INSURANCE	\$52,158	\$30,425	\$39,837	(\$9,412)
WORKERS COMPENSATION INSURANCE	\$33,011	\$24,758	\$21,139	\$3,619
TRAVEL & PER DIEM	\$1,000	\$583	\$1,431	(\$848)
COMMUNICATIONS	\$9,714	\$5,666	\$5,583	\$83
UTILITIES	\$3,740	\$2,182	\$1,147	\$1,034
RENTALS & LEASES	\$73,642	\$42,958	\$40,951	\$2,006
INSURANCE-POLICE	\$13,995	\$10,496	\$12,032	(\$1,536)
REPAIRS & MAINTENANCE	\$67,500	\$39,375	\$43,567	(\$4,192)
PRINTING & BINDING	\$600	\$350	\$252	\$98
OPERATING SUPPLIES	\$89,630	\$52,284	\$55,718	(\$3,434)
TOLLS	\$0	\$0	\$3,790	(\$3,790)
DUES & MEMBERSHIPS	\$1,200	\$700	\$180	\$520
EDUCATION & TRAINING	\$7,000	\$4,083	\$4,883	(\$799)
CONTINGENCY (COVID-19)	\$0	\$0	\$2,242	(\$2,242)
CAPITAL OUTLAY	\$10,500	\$6,125	\$0	\$6,125
<b>TOTAL POLICE</b>	<b>\$1,286,294</b>	<b>\$758,173</b>	<b>\$765,380</b>	<b>(\$7,207)</b>
<b>BUILDING (524)</b>				
REGULAR SALARIES	\$32,879	\$19,180	\$18,969	\$211
SPECIAL PAY	\$1,500	\$875	\$0	\$875
FICA/MEDICARE	\$2,515	\$1,467	\$1,451	\$16
FLORIDA RETIREMENT SYSTEM	\$2,716	\$1,584	\$1,607	(\$22)
HEALTH INSURANCE	\$8,089	\$4,719	\$5,021	(\$302)
WORKERS COMPENSATION INSURANCE	\$85	\$64	\$48	\$16
PROFESSIONAL SERVICES	\$67,925	\$39,623	\$33,933	\$5,690
MEMBERSHIPS	\$0	\$0	\$127	(\$127)
EDUCATION & TRAINING	\$1,000	\$583	\$265	\$318
OPERATING SUPPLIES	\$0	\$0	\$155	(\$155)
<b>TOTAL BUILDING</b>	<b>\$116,710</b>	<b>\$68,095</b>	<b>\$61,575</b>	<b>\$6,520</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED APRIL 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/20	ACTUAL THRU 04/30/20	VARIANCE
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$76,000	\$44,333	\$34,364	\$9,969
FICA/MEDICARE	\$5,814	\$3,391	\$2,388	\$1,003
FLORIDA RETIREMENT SYSTEM	\$6,278	\$3,662	\$2,892	\$770
HEALTH INSURANCE	\$16,179	\$9,438	\$12,008	(\$2,571)
WORKERS COMPENSATION INSURANCE	\$2,850	\$2,138	\$1,609	\$528
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$5,000	\$2,917	\$0	\$2,917
COMMUNICATIONS	\$870	\$507	\$507	\$0
RENTALS & LEASES	\$6,864	\$4,004	\$0	\$4,004
INSURANCE	\$2,123	\$1,592	\$1,825	(\$233)
REPAIRS & MAINTENANCE	\$1,200	\$700	\$0	\$700
CONTINGENCY	\$2,000	\$1,167	\$0	\$1,167
OPERATING SUPPLIES	\$2,550	\$1,488	\$204	\$1,283
MEMBERSHIPS & DUES	\$100	\$58	\$50	\$8
EDUCATION & TRAINING	\$1,200	\$700	\$85	\$615
<b>TOTAL CODE COMPLIANCE</b>	<b>\$129,026</b>	<b>\$76,094</b>	<b>\$55,934</b>	<b>\$20,161</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$209,449	\$122,179	\$109,629	\$12,550
OVERTIME	\$1,000	\$583	\$6,277	(\$5,694)
EMPLOYEE BONUSES	\$3,000	\$3,000	\$1,500	\$1,500
FICA/MEDICARE	\$16,329	\$9,525	\$8,982	\$544
FLORIDA RETIREMENT SYSTEM	\$17,301	\$10,092	\$9,155	\$937
HEALTH INSURANCE	\$41,487	\$24,200	\$23,337	\$863
WORKERS COMPENSATION INSURANCE	\$14,244	\$10,683	\$8,043	\$2,640
CONTRACT SERVICES	\$13,000	\$7,583	\$5,460	\$2,123
COMMUNICATIONS	\$2,280	\$1,330	\$2,630	(\$1,300)
UTILITIES	\$9,972	\$5,817	\$5,562	\$255
RENTALS & LEASES	\$14,791	\$8,628	\$7,787	\$841
PROPERTY INSURANCE	\$5,351	\$4,013	\$5,949	(\$1,936)
REPAIRS & MAINTENANCE	\$38,000	\$22,167	\$15,170	\$6,996
LANDSCAPE MAINTENANCE	\$81,000	\$47,250	\$32,565	\$14,685
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$5,833	\$0	\$5,833
OPERATING SUPPLIES	\$25,000	\$14,584	\$34,356	(\$19,773)
DUES & MEMBERSHIPS	\$150	\$88	\$0	\$88
EDUCATION & TRAINING	\$1,000	\$583	\$0	\$583
CONTINGENCY (COVID-19)	\$0	\$0	\$9,708	(\$9,708)
CAPITAL OUTLAY	\$12,000	\$7,000	\$0	\$7,000
<b>TOTAL PUBLIC WORKS</b>	<b>\$515,353</b>	<b>\$305,139</b>	<b>\$286,111</b>	<b>\$19,028</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED APRIL 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/20	ACTUAL THRU 04/30/20	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$46,504	\$27,128	\$26,829	\$298
OTHER SALARIES & WAGES-PART TIME	\$39,438	\$23,005	\$17,897	\$5,108
FICA/MEDICARE	\$6,611	\$3,857	\$3,422	\$435
FLORIDA RETIREMENT SYSTEM	\$6,851	\$3,996	\$3,581	\$416
HEALTH INSURANCE	\$8,089	\$4,719	\$5,136	(\$417)
WORKERS COMPENSATION INSURANCE	\$206	\$155	\$116	\$38
TRAVEL AND PER DIEM	\$0	\$357	\$357	\$0
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$2,880	\$1,680	\$2,546	(\$866)
UTILITIES	\$5,100	\$2,975	\$2,634	\$341
RENTALS & LEASES	\$6,950	\$4,054	\$1,551	\$2,503
PROPERTY INSURANCE	\$5,201	\$3,901	\$6,181	(\$2,280)
REPAIRS & MAINTENANCE	\$45,000	\$26,250	\$1,291	\$24,959
CONCESSION EXPENSES	\$500	\$292	\$0	\$292
SPECIAL EVENTS	\$10,700	\$6,242	\$4,445	\$1,797
OPERATING SUPPLIES	\$3,750	\$2,188	\$1,208	\$980
MEMBERSHIPS & DUES	\$160	\$93	\$0	\$93
EDUCATION & TRAINING	\$2,000	\$1,166	\$1,015	\$151
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$31,500	\$11,083	\$20,417
<b>TOTAL PARKS AND RECREATION</b>	<b>\$243,939</b>	<b>\$143,556</b>	<b>\$89,290</b>	<b>\$54,266</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,156,957</b>	<b>\$1,882,520</b>	<b>\$1,721,600</b>	<b>\$160,920</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$42,510)</b>	<b>\$679,144</b>	<b>\$868,069</b>	<b>\$188,925</b>
<b>RESERVES</b>				
RESERVES-EMERGENCY	\$48,593	\$28,346	\$0	(\$28,346)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$48,593</b>	<b>\$28,346</b>	<b>\$0</b>	<b>(\$28,346)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$91,103	\$53,144	\$0	(\$53,144)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$91,103</b>	<b>\$53,144</b>	<b>\$0</b>	<b>(\$53,144)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$732,288</b>	<b>\$868,069</b>	<b>\$135,781</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$1,126,455</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$1,994,524</b>	



# VILLAGE OF BISCAYNE PARK

## ROAD FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/20	ACTUAL THRU 04/30/20	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$81,495	\$47,539	\$38,092	(\$9,447)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$13,230	\$13,335	\$105
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$708	\$708	\$0
<b>TOTAL REVENUES</b>	<b>\$105,591</b>	<b>\$61,477</b>	<b>\$52,135</b>	<b>(\$9,342)</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$67,626	\$39,448	\$39,767	(\$319)
OVERTIME	\$1,000	\$583	\$1,168	(\$585)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,326	\$3,107	\$3,248	(\$141)
FLORIDA RETIREMENT SYSTEM	\$5,586	\$3,258	\$3,467	(\$209)
HEALTH INSURANCE	\$16,699	\$9,741	\$9,904	(\$163)
WORKERS COMPENSATION INSURANCE	\$7,838	\$4,572	\$4,426	\$147
COMMUNICATIONS	\$480	\$280	\$240	\$40
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$1,213	\$1,788	(\$575)
REPAIRS & MAINTENANCE	\$18,204	\$10,619	\$948	\$9,671
OPERATING SUPPLIES	\$8,000	\$4,667	\$16,829	(\$12,162)
EDUCATION & TRAINING	\$300	\$175	\$0	\$175
<b>TOTAL EXPENDITURES</b>	<b>\$134,139</b>	<b>\$78,665</b>	<b>\$82,784</b>	<b>(\$4,120)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$28,548)</b>	<b>(\$17,188)</b>	<b>(\$30,649)</b>	<b>(\$13,461)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$14,233	\$0	(\$14,233)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$24,399</b>	<b>\$14,233</b>	<b>\$0</b>	<b>(\$14,233)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$4,149)</b>	<b>(\$2,955)</b>	<b>(\$30,649)</b>	<b>(\$27,694)</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$4,149</b>		<b>\$180,517</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$149,868</b>	

# VILLAGE OF BISCAYNE PARK

## POLICE FORFEITURE FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/20	ACTUAL THRU 04/30/20	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$180	\$180
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180</b>	<b>\$180</b>
<b>EXPENDITURES</b>				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>\$0</b>	<b>\$0</b>	<b>\$180</b>	<b>\$180</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180</b>	<b>\$180</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>(\$20,153)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>(\$19,973)</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSIT

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/20	ACTUAL THRU 04/30/20	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$25,601	\$14,934	\$4,587	(\$10,347)
INTEREST INCOME	\$200	\$117	\$785	\$668
<b>TOTAL REVENUES</b>	<b>\$25,801</b>	<b>\$15,051</b>	<b>\$5,371</b>	<b>(\$9,679)</b>
<b>EXPENDITURES</b>				
TRANSIT PROJECTS	\$142,000	\$82,833	\$0	\$82,833
<b>TOTAL EXPENDITURES</b>	<b>\$142,000</b>	<b>\$82,833</b>	<b>\$0</b>	<b>\$82,833</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>(\$116,199)</b>	<b>(\$67,783)</b>	<b>\$5,371</b>	<b>\$73,154</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$116,199)</b>	<b>(\$67,783)</b>	<b>\$5,371</b>	<b>\$73,154</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$116,199</b>		<b>\$165,789</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$171,160</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSPORTATION

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/20	ACTUAL THRU 04/30/20	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$102,405	\$59,736	\$18,347	(\$41,389)
INTEREST INCOME	\$800	\$467	\$3,138	\$2,672
<b>TOTAL REVENUES</b>	<b>\$103,205</b>	<b>\$60,203</b>	<b>\$21,485</b>	<b>(\$38,717)</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$25,000	\$14,583	\$14,014	\$569
TRANSPORTATION PROJECTS	\$347,724	\$202,839	\$6,655	\$196,184
<b>TOTAL EXPENDITURES</b>	<b>\$372,724</b>	<b>\$217,422</b>	<b>\$20,669</b>	<b>\$196,753</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>(\$269,519)</b>	<b>(\$157,220)</b>	<b>\$816</b>	<b>\$158,036</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$269,519)</b>	<b>(\$157,220)</b>	<b>\$816</b>	<b>\$158,036</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$269,519</b>		<b>\$507,054</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$507,870</b>	

**VILLAGE OF BISCAYNE PARK  
CITT FUNDS**

<b>FY 2016</b>				<b>TRANSIT</b>	<b>TRANSPORTATION</b>	
	<b>RECEIVED</b>			<b>20%</b>	<b>80%</b>	<b>TOTAL</b>
<b>BALANCE</b>	<b>9/30/15</b>			<b>\$ 49,601.10</b>	<b>\$ 337,355.66</b>	<b>\$ 386,956.76</b>
DEPOSIT	10/9/15	\$ 9,915.00	\$	1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/15	\$ 8,512.00	\$	1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/15	\$ 11,445.00	\$	2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/16	\$ 8,993.00	\$	1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/16	\$ 9,646.00	\$	1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/16	\$ 14,302.00	\$	2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/16	\$ 9,308.00	\$	1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/16	\$ 9,463.00	\$	1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/16	\$ 13,533.00	\$	2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/16	\$ 9,443.00	\$	1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/16	\$ 9,451.00	\$	1,890.20	\$ 7,560.80	\$ 9,451.00
<b>FY 16 REVENUES</b>				<b>\$ 22,802.20</b>	<b>\$ 91,208.80</b>	<b>\$ 114,011.00</b>
<b>LESS: FPL STREETLIGHTING</b>				<b>\$ -</b>	<b>\$ (23,259.85)</b>	<b>\$ (23,259.85)</b>
<b>BALANCE AT 9/30/16</b>				<b>\$ 72,403.30</b>	<b>\$ 405,304.61</b>	<b>\$ 477,707.91</b>

<b>FY 2017</b>				<b>TRANSIT</b>	<b>TRANSPORTATION</b>	
				<b>20%</b>	<b>80%</b>	
<b>BALANCE</b>	<b>9/30/16</b>			<b>\$ 72,403.30</b>	<b>\$ 405,304.61</b>	<b>\$ 477,707.91</b>
DEPOSIT	10/4/16	\$ 11,838.00	\$	2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/16	\$ 9,013.00	\$	1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/16	\$ 9,003.00	\$	1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/16	\$ 11,907.00	\$	2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/17	\$ 8,687.00	\$	1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/17	\$ 9,601.00	\$	1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/17	\$ 14,095.00	\$	2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/17	\$ 9,412.00	\$	1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/17	\$ 9,290.00	\$	1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/17	\$ 13,680.00	\$	2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/17	\$ 9,644.00	\$	1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/17	\$ 9,474.00	\$	1,894.80	\$ 7,579.20	\$ 9,474.00
<b>FY 17 TOTAL</b>				<b>\$ 25,128.80</b>	<b>\$ 100,515.20</b>	<b>\$ 125,644.00</b>
<b>LESS: FPL STREETLIGHTING</b>				<b>\$ -</b>	<b>\$ (28,995.43)</b>	<b>\$ (28,995.43)</b>
<b>BALANCE AT 9/30/17</b>				<b>\$ 97,532.10</b>	<b>\$ 476,824.38</b>	<b>\$ 574,356.48</b>

<b>FY 2018</b>				<b>TRANSIT</b>	<b>TRANSPORTATION</b>	
				<b>20%</b>	<b>80%</b>	<b>TOTAL</b>
<b>BALANCE</b>	<b>9/30/17</b>			<b>\$ 97,532.10</b>	<b>\$ 476,824.38</b>	<b>\$ 574,356.48</b>
DEPOSIT	10/13/17	\$ 12,499.00	\$	2,499.20	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/17	\$ 9,551.00	\$	1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/17	\$ 8,855.00	\$	1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/17	\$ 11,432.00	\$	2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/18	\$ 9,677.00	\$	1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/18	\$ 10,383.00	\$	2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/18	\$ 15,359.00	\$	3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/18	\$ 10,172.00	\$	2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/18	\$ 10,024.00	\$	2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/18	\$ 14,824.00	\$	2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/18	\$ 10,241.00	\$	2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/18	\$ 9,784.00	\$	1,956.80	\$ 7,827.20	\$ 9,784.00
<b>FY 18 TOTAL</b>				<b>\$ 26,560.20</b>	<b>\$ 106,240.80</b>	<b>\$ 132,801.00</b>
<b>LESS: FPL STREETLIGHTING</b>				<b>\$ -</b>	<b>\$ (24,784.27)</b>	<b>\$ (24,784.27)</b>
<b>BALANCE AT 9/31/18</b>				<b>\$ 124,092.30</b>	<b>\$ 558,280.91</b>	<b>\$ 682,373.21</b>

<b>FY 2019</b>				<b>TRANSIT</b>	<b>TRANSPORTATION</b>	
				<b>20%</b>	<b>80%</b>	<b>TOTAL</b>
<b>BALANCE</b>	<b>9/30/18</b>			<b>\$ 124,092.30</b>	<b>\$ 558,280.91</b>	<b>\$ 682,373.21</b>
DEPOSIT	10/4/18	\$ 13,335.00	\$	2,667.00	\$ 10,668.00	\$ 13,335.00
DEPOSIT	11/2/18	\$ 9,729.00	\$	1,945.80	\$ 7,783.20	\$ 9,729.00
DEPOSIT	12/4/18	\$ 9,492.00	\$	1,898.40	\$ 7,593.60	\$ 9,492.00
DEPOSIT	12/21/18	\$ 12,885.00	\$	2,577.00	\$ 10,308.00	\$ 12,885.00
DEPOSIT	2/7/19	\$ 9,529.00	\$	1,905.80	\$ 7,623.20	\$ 9,529.00
DEPOSIT	3/7/19	\$ 10,174.00	\$	2,034.80	\$ 8,139.20	\$ 10,174.00
DEPOSIT	4/9/19	\$ 15,709.00	\$	3,141.80	\$ 12,567.20	\$ 15,709.00
DEPOSIT	5/24/19	\$ 10,048.00	\$	2,009.60	\$ 8,038.40	\$ 10,048.00
DEPOSIT	6/13/19	\$ 10,084.00	\$	2,016.80	\$ 8,067.20	\$ 10,084.00
DEPOSIT	7/31/19	\$ 14,709.00	\$	2,941.80	\$ 11,767.20	\$ 14,709.00
DEPOSIT	8/15/19	\$ 10,284.00	\$	2,056.80	\$ 8,227.20	\$ 10,284.00
DEPOSIT	9/9/19	\$ 10,139.00	\$	2,027.80	\$ 8,111.20	\$ 10,139.00
DEPOSIT	9/24/19	\$ 10,028.00	\$	2,005.60	\$ 8,022.40	\$ 10,028.00
<b>FY 19 TOTAL</b>				<b>\$ 29,229.00</b>	<b>\$ 116,916.00</b>	<b>\$ 146,145.00</b>
<b>LESS: TRANSFER DUE TO GF</b>				<b>\$ -</b>	<b>\$ (203,509.64)</b>	<b>\$ (203,509.64)</b>
<b>LESS: FPL STREETLIGHTING</b>				<b>\$ -</b>	<b>\$ (24,599.92)</b>	<b>\$ (24,599.92)</b>
<b>BALANCE AT 9/30/19</b>				<b>\$ 153,321.30</b>	<b>\$ 447,088.35</b>	<b>\$ 600,409.65</b>

**VILLAGE OF BISCAYNE PARK**  
**CITY FUNDS**

FY 2020				TRANSIT		TRANSPORTATION		TOTAL
				20%		80%		
BALANCE	9/30/19			\$	153,321.30	\$	447,088.35	\$ 600,409.65
DEPOSIT	10/9/19	\$	12,878.00	\$	2,575.60	\$	10,302.40	\$ 12,878.00
DEPOSIT	11/19/19	\$	9,533.00	\$	1,906.60	\$	7,626.40	\$ 9,533.00
DEPOSIT	12/23/19	\$	12,850.00	\$	2,570.00	\$	10,280.00	\$ 12,850.00
DEPOSIT	1/17/20	\$	10,084.00	\$	2,016.80	\$	8,067.20	\$ 10,084.00
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
FY 20 TOTAL				\$	9,069.00	\$	36,276.00	\$ 45,345.00
LESS: TRANSFER DUE TO GF						\$	(203,509.64)	\$ (203,509.64)
LESS: FPL STREETLIGHTING				\$	-		(\$14,014)	\$ (14,014.37)
BALANCE AT 9/30/20				\$	162,390.30	\$	265,840.34	\$ 428,230.64

# VILLAGE OF BISCAYNE PARK

## DEBT SERVICE FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/20	ACTUAL THRU 04/30/20	VARIANCE
<b>REVENUES:</b>				
MISC INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$0</b>	

# VILLAGE OF BISCAYNE PARK

## CAPITAL PROJECTS FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/20	ACTUAL THRU 04/30/20	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$58,431</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$58,431</b>	



# **VILLAGE OF BISCAYNE PARK**

## **STATEMENT OF NET POSITION**

### **PROPRIETARY FUND**

APRIL 30, 2020

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$341,968
<b>TOTAL ASSETS</b>	<b><u>\$341,968</u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	---
DUE TO ROAD FUND	\$120,399
<b>TOTAL LIABILITIES</b>	<b><u>\$120,399</u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	\$221,569
<b>TOTAL NET POSITION</b>	<b><u>\$221,569</u></b>

# VILLAGE OF BISCAYNE PARK

## SANITATION FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE PROPRETARY FUND FOR THE PERIOD ENDED APRIL 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/20	ACTUAL THRU 04/30/20	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$501,929	\$478,439	\$478,439	\$0
MISC INCOME	\$2,601	\$1,517	\$40	(\$1,477)
<b>TOTAL REVENUES</b>	<b>\$504,530</b>	<b>\$479,956</b>	<b>\$478,479</b>	<b>(\$1,477)</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$418,060	\$243,868	\$251,682	(\$7,814)
OTHER CURRENT CHARGES	\$1,000	\$583	\$0	\$583
<b>TOTAL EXPENDITURES</b>	<b>\$419,060</b>	<b>\$244,452</b>	<b>\$251,682</b>	<b>(\$7,231)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>\$85,470</b>	<b>\$235,505</b>	<b>\$226,797</b>	<b>(\$8,708)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	(\$85,470)	(\$49,858)	\$0	\$49,858
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$85,470)</b>	<b>(\$49,858)</b>	<b>\$0</b>	<b>\$49,858</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$185,647</b>	<b>\$226,797</b>	<b>\$41,150</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>(\$5,228)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$221,569</b>	